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| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>BARTON M. BUETOW,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</p> | <p>Docket No.: 49156</p> |
| <p>ORDER</p> | |

THIS MATTER was heard by the Board of Assessment Appeals on August 4, 2008, Diane M. DeVries and Lyle D. Hansen presiding. Petitioner appeared pro se. Respondent was represented by James Burgess, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax year 2006.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**7390 West Sixth Avenue, Lakewood, Colorado
(Jefferson County Schedule No. 054471)**

The subject property is a ranch-style, one-story residence of average quality built in 1937 of combination construction. The residence contains a total of 1,048 square feet on the main level with a full finished basement containing a total of 1,188 square feet of living area. The residence has 4 bedrooms, 2 ½ baths, a fireplace, covered porch, and an enclosed porch. There is a double attached garage. The improvements are situated on a 12,607-square-foot site.

Based on the market approach, Petitioner presented an indicated value of \$91,139.00 for the subject property.

Petitioner presented six comparable sales ranging in sales price from \$50,000.00 to \$122,000.00 and in size from 747 to 1,765 square feet. After adjustments were made, the sales ranged from \$84,121.00 to \$120,648.00.

Petitioner testified that the subject is adjacent to the West Sixth Avenue service road. He further stated that the physical condition of the improvements were the same as they were on the purchase date, stating that the building was in dilapidated condition. Petitioner estimated the cost to mitigate the existing condition would be \$80,000. Petitioner further testified that he used distressed sales but did not confirm the sales information; therefore the Board gave little weight to Petitioner's comparable sales.

Petitioner is requesting a 2006 actual value of \$80,000.00 for the subject property.

Respondent presented an indicated value of \$189,000.00 for the subject property based on the market approach.

Respondent presented three comparable sales ranging in sales price from \$175,000.00 to \$201,400.00 and in size from 1,026 to 1,196 square feet. After adjustments were made, the sales ranged from \$184,881.00 to \$193,100.00.

Respondent's Comparable Sales 2 and 3 occurred during the extended base period. Comparable 2 sale date was August 29, 2002. Comparable 3 sale date was September 26, 2002.

Respondent assigned an actual value of \$167,910.00 to the subject property for tax year 2006.

Respondent's appraiser accomplished a negative \$15,000.00 adjustment to reflect the adverse influence of traffic from West Sixth Avenue. She testified that the subject is adjacent to the West Sixth Avenue service road and incurs adverse traffic noise from West Sixth Avenue. Respondent's adjustment for traffic noise of \$15,000.00 for each sale reflected an adjustment of 7.45% of sale price on Comparable 1, 7.54% of sale price on Comparable 2, and 8.57% of sale price on Comparable 3.

Respondent's appraiser testified that no adjustment was accomplished for property condition since no interior inspection was accomplished. She could not recall what property type existed to the west of the subject. Petitioner, in cross examination, indicated that apartments exist to the west of the subject.

The Board concludes that the adjustment of \$15,000.00 is inadequate to reflect the adverse impact of traffic on West Sixth Avenue. The Board concluded that an additional adjustment is required for the adverse impact of traffic, and for the subject's location next to multi-family residential use. With this additional negative adjustment to each of Respondent's comparable sales, the Board concludes a value of \$175,000.00, which is above Respondent's assigned value of \$167,910.00.

Sufficient probative evidence and testimony was presented to prove that the subject property was correctly valued for tax year 2006.

ORDER:

The petition is denied.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes (“CRS”) section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision of CRS section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

Colo. Rev. Stat. § 39-10-114.5(2) (2008).

DATED and MAILED this 5th day of September 2008.

BOARD OF ASSESSMENT APPEALS

Diane M DeVries

Diane M. DeVries

This decision was put on the record

SEP 05 2008

Lyle D. Hansen

Lyle D. Hansen

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Heather Flannery

Heather Flannery

